

2023

ANNUAL REPORT PŪRONGO Ā-TAU



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At the time of pre-Hui publication of this DRAFT (16 October 2023) to be approved at the annual National Hui 2-4 November 2023, no Annual Reports were provided by Mike Warring – Regional Leader, Lower North Baptist Association, or Baptist Research & Historical Society.



CHARLES HEWLETT
BAPTIST NATIONAL LEADER

We are making a difference

We are a collective of faith communities bringing **gospel renewal to people and places** in our local neighbourhoods. To me, gospel renewal is all about God's plan to reconcile all things to himself through Jesus Christ (Colossians 1:19-20). And the gospel message we proclaim is from God; it is the very power of God, and it actually works – it can restore all that sin has marred and destroyed (Romans 1:16-17). This is our purpose, and this is the message we carry with us as the people of God.

The clear highlight for me in 2023 has been hearing gospel renewal stories from our faith communities. Maybe it is post-COVID-19 pandemic, but over the past six months, I have heard so many stories of churches starting to fill up again, of people just walking in off the street, of God bringing healing to broken lives, and of many, many baptisms. Like never before, we have heaps of Baptists actively involved in providing solutions to housing and food insecurity. The number of people taking up chaplaincy opportunities

in their neighbourhoods is amazing. Together, **we are making a difference!**

Thank you for your commitment to the mission of God.

Throughout 2023, we have seen the ongoing strengthening of our **Regional Associations**. This has perhaps been best seen in the successful five Regional Hui. Our movement has a regional structure, and to see so many of our leaders wanting to associate and support one another will only enable our faith communities to thrive.

Thank you, Reti Ah-Voa, Peter Foster, Mike Warring, Chris Chamberlain, and Rachel Murray (**our Regional Leaders**), for meeting with me each Tuesday morning – your regional shaping of our national direction is clearly making New Zealand Baptists stronger. The continued development of robust regional leadership will be my major goal in 2024.

I have been encouraged this year by the continued shaping of our **Leaders Registration** programme, especially to support registrants to maintain safe and ethical practice. A massive thanks to Karen Warner,

Glenn Melville, and Neil Baker for their foundational work to ensure that by 2025, all registrants will be required to meet with a Baptist Union of New Zealand (BUNZ) approved external supervisor who is qualified/trained in ministry supervision.

I am also excited about the work of our **Code of Ethics/Conduct Advisory Group** led by Helen Brereton. Their task is to revise the current code to produce a best practice Code of Ethics/Conduct for anyone who leads or ministers within or on behalf of a New Zealand Baptist faith community, BUNZ-affiliated entity, or an approved body. The goal is to have this completed in 2024.

Another significant piece of work being undertaken in 2023 has been beginning the process of **reviewing the Baptist Union Constitution** – led by Peter Crow. This will be discussed at length at the National Hui in November 2023.

What an enormous privilege to have worked alongside **Ravi Musuku** over the past two years in his role as President. To observe up close his deep love for Jesus and the



church and to be on the receiving end of Ravi and Alice's prayers has been a real gift. Thank you, Ravi, for your humble yet strong leadership in our movement during a time of significant change. Many times, I have looked across the room and thanked God for Ravi being present.

Another highlight of 2023 has been having **Luke Kaa-Morgan and Ethan Miller** join our staff team. As our Te Pouarataki mō te hīkoi (Treaty guide), Luke is providing a Māori perspective and leadership to the Support Centre in order to best fulfil our commitment to the principles of Te Tiriti o Waitangi. As our National Youth Catalyst, Ethan is not only charged with creating, nurturing,

and communicating a shared vision for Baptist Youth Ministries in NZ, but he is also providing great resources and support for the leaders of our young people.

How blessed I am to have Karen Warner, Luke Kaa-Morgan, Mike Crudge, and Wayne Schache working alongside me as the **Lead Team**. There is enormous change happening in each of their focus areas – Operations and Finance, Communications, Leadership Coordination, and our Treaty Journey together. You are 'fruit of the Spirit' leaders with tremendous experience and expertise. Thank you for serving the Baptist family as you do.

A personal highlight for me was being able to attend with Joanne the **Baptist World Alliance Conference** in Norway. The reminder that we are a valued member of a global missionary movement was hugely encouraging. To hear stories of Gospel renewal from our Baptist brothers and sisters, often serving in situations of hardship and persecution, was inspiring. I was reminded of how big our God is and that we must become more courageous in serving him.

May God continue to use the Baptist Union of New Zealand to bring honour and glory to his name. |



ALAN JAMIESON
GENERAL DIRECTOR, AROTAHI (NEW ZEALAND BAPTIST MISSIONARY SOCIETY)

Jesus' command to us

This is the first annual report for *Arotahi*. We launched this new outward-facing name at Hui in November 2022, and while we are constitutionally and legally committed to our original naming (The New Zealand Baptist Missionary Society), we are now popularly referred to as Arotahi. As we step into the new, we also look back and know the stories we carry forward with us.

We spent this past year digging deeply into our original purpose. For 138 years, we have carried the same mandate and purpose: *"The general object of the Society is to enable Churches of the Baptist Union of Churches in New Zealand to fulfil the "Great Commission" of the Lord Jesus Christ (Matthew 28:16-20) in those areas of the world to which He may direct."*

So, we used Matthew 28:16-20 as the basis of our three weeks of missional resource for faith communities – because it's here that we see the risen Jesus' command for us all. It's all summed up in these few verses:

- ▶ That Jesus has all power in heaven and earth.
- ▶ That we are called to **all** nations.
- ▶ That we are to go, and as we obey, we go with **all** of God (Father, Son and Holy Spirit).
- ▶ That we are to baptise and teach **all** Jesus has told us.
- ▶ That as we go, Jesus will be with us **always**.

In 1886, when Aotearoa New Zealand Baptists sent our first global worker (the first woman sent as a missionary from New Zealand), we went to what is now known as Bangladesh. Over 137 years, we have had a continuous stream of Kiwis travelling to Bangladesh and working alongside the Bengali leaders in church planting, discipleship, health care, education, humanitarian aid and efforts to alleviate poverty. **That is six generations of on-the-ground partnership.** Today, the Baptist Church in Bangladesh is made up of over 500 churches and over 50,000 baptised members. They are a key family of churches in a country where only 0.3% (a third of one per cent) identify as Jesus-

followers. Today, we long that New Zealanders would once again hear and heed the call to 'go'. To live with, be in relationship with, and work alongside our Bangladesh brothers and sisters.

The Bengali leaders are asking for New Zealand Baptists to work alongside them. Because of our longstanding relationship, the Bangladesh government have allowed us entry into the nation, and we are asking you to consider if this is a personal call to you or to the people in your church. We will continue to ask. Our heart prayer and primary focus is that a new team would be willing to go.

As an organisation, we are very grateful for our Mission Council, our governance body that oversees the spiritual life of Arotahi. We especially want to thank David Allen, who has been Chair of the Council for the last five years, and Rewai Te Kahu and Sharon Dando, who have each given more than a decade to our council. David, Rewai, and Sharon's wise and caring leadership will be greatly missed at our meetings. Thank you very much for your contributions. Ravi Musuku has also been on the Mission

Council in his capacity as President, and we are thankful that as his presidential term ends, he has been nominated to remain a member of the Mission Council.

Please pray for or send an encouraging message of support to our global team. They faithfully work in often demanding and difficult situations amongst the world's least-reached and most vulnerable peoples.

This year, our New Zealand team has consolidated with key staff who have become proficient in their leadership roles and have grown to support and work together strongly. It is with sadness that we will say goodbye to Kelly Enright as she and Jordan head to Australia next year. Kelly's creativity, communication skills and commitment to the work of Arotahi have been exceptional.

Jesus said, *"as the Father sent me, so I am sending you."* Please pray that as a movement, we will hear and respond to this call to the Bengali people – a people who are today the largest unreached people group in the world and amongst the world's most vulnerable peoples.¹ Are you sensing the call? |



...pray for or send an encouraging message of support to our global team. They faithfully work in often demanding and difficult situations...

¹ Vulnerable as measured by poverty and persecution.



LUKE KAA-MORGAN
TE POURATAKI MŌ TE HĪKOI | ON BEHALF OF BAPTIST MĀORI AND TE WHĀRIKI

Hui ā Māori: The highlight

Koororia ki te Atua, te tiimatanga o ngaa mea katoa, te puna o te whakaaro nui, te toka o te aroha. Paimaarire.

Ka tangi tonu te ngaakau ki ngaa mate o te waa. E maha tonu raatou kua riro ki te poo. Haere raa koutou, e moe.

Tihe mauri ora, ki te whei ao, ki te ao maarama.

E te whaanau whaanui, e whai ake nei ko te Riipoata aa Tau o te whaanau Iriiri Maaori.

The highlight of this past year would have to be our national Hui ā Māori. More than 80 Baptist Māori from around the motu gathered in Taamaki, Auckland during the Matariki national holiday. We celebrated, listened, shared, laughed and enjoyed the manaaki of the marae. There was such a strength of being together in unity as we talked story, sung waiata and hiimene and honoured the work of Te Kapa Rautaki who have served our Baptist Union for the past twelve years. They shared the strategic priorities that emerged from our Hui Whakarongo in 2021 and cast vision for the way ahead

as the beginnings of a new Māori governance group, Te Whāriki, was established and affirmed by the Hui. This was a wonderful achievement.

At the hui we learnt several verses of a Pātere (chant), written by Ray Totorewa, that tells the journey of our Hui Whakarongo. It is a rich expression in te reo that also serves as a prompt for us to be actively involved in Māori language revitalisation. He taonga (treasure). Matua Matt Hakiaha implored the Hui to prioritise our language journeys and therefore connections with our marae, hapuu and iwi for gospel renewal in people and places.

Ngā Pou Amorangi, our three-year part-time Māori leadership initiative at Carey Baptist College, led by Rewai Te Kahu and Denise Tims has now completed its fifth year. The three day wānanga which are highlights in the programme throughout each year are attended by taura (students) and many more who are experiencing transformational learning. We're thankful to God for each of the taura and graduates and the wide variety of opportunities that have opened for mission, ministry, and leadership. We encourage you

to look for Māori leaders in your context who may benefit from this leadership training.

We continue to move forward together as Māori, Pākehā and Tauwiwi in our Baptist whānau. Our covenant relationship together is a feature for us and the commitment to see Māori flourish in our Baptist context remains a focus.

We continue to move forward together as Māori, Pākehā and Tauwiwi in our Baptist whānau.

A Whakatauākī by the first Māori King in 1858: Kotahi te kōhao o te ngira e kuhuna ai te miro mā, te miro pango, te miro whero. Through the eye of the needle pass the white thread, the black thread, and the red thread. This is reflective of our collaborative approach and the multiple knowledges, disciplines and treasures we experience and share together. Whakamoemititia a Ihowa. |

Baptist Union Incorporation Act 1923

Private Act 1923 No 2
Date of assent 20 August 1923

(c) The formation and sustenance of Baptist Churches and Sunday schools within the Dominion, the purchase of sites in promising localities with a view to the establishment of Churches and Sunday schools, and the formation of sufficient auxiliary districts to secure the co-operation of all the Churches:

WAYNE SCHACHE
OPERATIONS AND FINANCE DIRECTOR

Collaborating to navigate the challenges

Tēnā koutou katoa.

It's a privilege to have served in this role for almost a year. And what an exciting time to come into this role, as the Baptist movement looks to the future and determines what gospel renewal looks like at the local church level. A time we work to utilise our resources better to support the local churches.

What an incredibly busy year it has been in the Baptist National Support Centre. We've had long-serving, faithful staff leave to take up new opportunities and new staff step into the revamped roles. We've updated a whole lot of information on the Intranet. We've established a Property Development Advisory Group, a Policy Advisory Group and an Insurance Advisory Group. I'm so grateful for the people in our movement – both Pastors and

lay people – with the necessary expertise who are stepping in to collaborate on making the movement a better place. We've even started a successful podcast, *It's All Admin*, that helps our movement understand more about how we operate together.

Getting together again at five Regional Hui around the country was a great time to connect. Seeing more people engaging in the regional hui this year was so good. There's more talking, collaborating, and associating – that's what we do as Baptists. Let's keep doing it, too – sharing with, supporting and encouraging each other.

We ran a very successful annual National Hui (Assembly) in Tauranga in November 2022 – the first in three years. It was an excellent time of reconnection after COVID-19 interruptions. We look forward to

our 2023 national hui – “*Baptists – Shaping our Future*.” This will be a great time for discussion and consideration of some incredibly important issues that will shape the way our movement looks in the next few decades.

Some significant challenges this year have been in the areas of complaints and compliance.

The National Support Centre, the Assembly Council, and others have spent considerable time and effort revising the complaints process, including how we respond to complaints of all types. We can be dealing with up to 20 legal or therapeutic complaints at any one time. These complaints can be historical or recent. This can be distressing for all parties involved, and usually, we cannot divulge any details. But please be assured that safe people and places are

a high priority. We will do all we can to encourage our churches to prevent abuse of any type – as it is unacceptable to the movement in any way, shape or form.

Safe places for us means a greater focus on churches ensuring they fully comply with Health and Safety, BWOF (Building Warrant of Fitness) and Fire and Evacuation requirements. We are in the midst of a significant process of helping our churches understand their obligations in these areas and encouraging compliance. The next project will be ensuring we fully understand our seismic risks.

This year has been financially difficult for the movement, both at a local church level, a regional association level and a national level. The pressures of post-COVID-19 recovery, inflation – and then the Auckland floods and

Cyclone Gabrielle have meant that giving is down. This impact has flowed through to the National Support Centre with a 7% drop in Committed Church Giving. So we try very hard to ensure our spending is well-targeted and prudently allocated. Compliance costs and rising insurance costs are a very real pressure currently facing our churches.

Insurance is a critical area of focus for me over the next twelve months as we work with some Baptist people with expertise in this area. The group's main purpose is to see whether we can arrest the continuing rise in insurance premiums resulting from increasing worldwide natural disasters. There will be some difficult decisions to make, maybe some extra risk to take, and maybe the setting aside of more funds to cover that risk. This

is why we use our Baptist people with the right expertise to help in this decision-making process.

We have a solid future in front of us. Much work still needs to be done to ensure our resources are stewarded well – so that gospel renewal in people and places happens in our local church communities. We have what it takes; we just need to be courageous! Are you willing to be courageous? I hope so because we need you! |



OLD BAPTIST CHAPEL

KAREN WARNER
LEADERSHIP CO-ORDINATION DIRECTOR

What do registration, supervision and ethics have in common?

The quick answer to this question is, “Me!” The longer answer is that these three are core components of what we consider robust leadership within the Baptist Union of New Zealand to comprise of. To that end, we have some excellent leadership training and development resources that support these and other leadership markers. My role in this is to have a big-picture oversight of all our leadership areas, with an eye to co-ordinate the various things we have going on as a movement in this space.

The past year has seen the implementation of our recently reviewed and strengthened Baptist Registration process for pastoral leaders, chaplains, ministry/mission leaders, Kaiārahi Māori, and Baptist entity leaders. This has been the culmination of 2 years of work and we were thrilled to see the new system attract the highest number of registrants we have ever had – 346! All of these registrants are engaging in learning and growth that has been codesigned with their church or employing entity. One of the requirements of the new registration system is that by 2025

we want all registrants to receive external supervision support with a trained, experienced supervisor. To ensure a sufficient supply of supervisors, this year we have added 90 people to the approved list and hosted a pilot supervisors training course in Auckland and Christchurch. This course has been written and delivered by Neil Baker, senior pastor at the Auckland Baptist Tabernacle and a qualified supervisor. The feedback was outstanding and we will now be offering this free training in April and September, 2024. For more information on this training contact karen.warner@baptist.org.nz. A huge thank you to the Tab who underwrote the cost of Neil’s time to write the curriculum.

This year has also seen the establishment of a Code of Ethics-Conduct Advisory Group to undertake the review of our Ethical Guidelines and Principles document. The purpose of this important document is to enhance the wellbeing, safety and dignity of our faith communities and leaders. We hope to have an updated version of this document ready for review by Assembly Council mid 2024.

The Leadership Hub (leadership.baptist.nz) continues to be a live resource that is growing and morphing in response to need. It is specifically designed for pastors and leaders as well as local church Elders and governing boards: for example, check out the Resources and Training page within the Elders’ section, currently with 13 sections of resources and tools. The Robust Leadership Training course was launched late last year and has been widely used around the country. This course covers ten areas that we believe are the markers of a robust leader. Each module is facilitated by a different Baptist leader and can be used by anyone in leadership in a church, faith community, or associated entity.

On a personal note, my Sabbatical (timed to celebrate one year post heart surgery) was not only a time of refreshing but a time of learning as I met with colleagues in the Baptist Union of Great Britain. Happening to come across the oldest existing Baptist Chapel in the UK (circa 1655) where our non-conformist forebears bucked the establishment in the way that they worshipped and interpreted Scripture was a bonus! |



MIKE CRUDGE
COMMUNICATIONS DIRECTOR

Our comms: Content and resources that engage

It continues to be my privilege to serve our collective of faith communities through the Baptist Support Centre. We are making steady progress with our communication plan (although slower than I would like). Much of my area of work is detailed here: baptist.nz/resources/communication

A few highlights:

- ▶ Usage of the Baptist NZ app increases, as does the baptist.nz website and engagement with content via Facebook.
- ▶ The bi-monthly printable A4 PDF newsletter is being used in churches where older people don't access content digitally – local churches print/photocopy and distribute this for their people who used to read and miss the Baptist magazine: baptist.nz/print
- ▶ There have been 200 written pieces of content published over the past year, averaging close to 4 pieces each week. The most popular Baptist NZ app notification option is the 'Weekly content update' that comes out on a Sunday night as a reminder

of the written and podcast content over the past week – please continue to encourage your church members to turn this notification on so they can stay up-to-date with the variety of content and resources they are enabling to exist.

- ▶ Our most popular online content:
 - > Podcasts
 - > Articles, news & stories
 - > Job vacancies
 - > Find a local church
 - > Administration
- ▶ The backbone of our content is the wide range of volunteers who share stories from their local contexts, or write articles, columns, education pieces, or give their time to craft podcast shows or be interviewed for episodes. Thank you!!
- ▶ There are seven established columns and columnists providing regular content from a range of topics and perspectives: baptist.nz/resources/communication/columns
- ▶ There are now ten podcast shows with more than 90 episodes on The Baptist NZ Podcast

Network – our growing collection of podcast shows that aim to encourage, inspire, inform, and bring into focus a wide range of topics and discussions across the breath of Baptist expression in Aotearoa New Zealand. The eventual hope is that every person within the Baptist movement of churches in New Zealand who listens to audio will find at least one podcast show that nurtures their following of Jesus.

The most recent show is [Faith, Church & Disability](#).

In the last five years, podcast listening for New Zealanders has increased from 7% in 2018 to 17% in 2023, with the fastest growing group being 15–34-year-olds.

See all our podcast shows here: baptist.nz/podcasts.

- ▶ We hope to have a December 2023 rollout of the EzyChurch app for any local church that wants to communicate with their people this way. The Support Centre will cover the ongoing cost of this; there will be a \$100 initial setup cost. The EzyChurch app will bring together local church communications,

including push notifications, events, mobile and web giving, sermon notes and recordings (video and audio, including a local church having its own podcast channel that connects with Spotify and Apple Podcasts), forms, Infoodle integration, social media connection, AirPlay and Chromecast compatibility, and more. [Click here for details about the EzyChurch app on their website.](#)

- ▶ Hundreds of dollars have been saved by our 'Team of 40,000' Baptists using the 'Discounts' section of the Baptist NZ app.
- ▶ The Editorial Advisory Group has been established. This group of volunteers oversee the content on the Baptist NZ platform (website, the Baptist NZ app, and social media), ensuring it

is fulfilling the objectives of the Baptist Union. I have been glad to run occasional things past this wise and diverse group: baptist.nz/resources/communication/editorial-advisory-group.

- ▶ I am the advertised Baptist NZ contact for media, public communication and statements. I am also available to help local churches and staff when requested. There have been several situations this year where I have supported local churches or engaged directly with media representatives.
- ▶ Several of the groups within our Union have moved their online presence to subsites of baptist.nz such as Baptist Women: women.baptist.nz and the Northern Baptist Association: northern.baptist.nz. People who

work with young people in the 0-25 year-old range will soon have herito.baptist.nz as their online hub.

Our communication mechanism will only be good and used if there is great content that is useful to our people. We rely on the skills/gifts of those among our collective of faith communities who produce articles, tell stories, share news, offer opinions, create podcast episodes, etc. I thank those who contribute in this way. If you know of someone in your church who would be great at creating in this space, please encourage them to check out this webpage: baptist.nz/creatives or get in touch with me: mike.crudge@baptist.org.nz |



RACHEL MURRAY, REGIONAL LEADER
OTAGO & SOUTHLAND BAPTIST ASSOCIATION

Key developments in our roadmap

The purpose of the Association is 'to grow the Kingdom of God in the region, to strengthen our churches and fellowships and cultivate mutual support and co-operation among them.' To support this, a 'Roadmap' was developed two years ago, and the below outlines some key developments through this over the last year.

Operational

Thanks to the work of our treasurer, investments were restructured to strengthen our overall financial management, which has enabled more appropriate planning for current and future work.

Resourcing and Equipping

Regional Hui in May was a highlight, with attendance almost doubled from previous years. It is always a good time to gather together, and the food was pretty amazing too! It's a joy to see relationships strengthen and new attendees expand their understanding and their networks for support. A regional women's gathering in March was a hit, with over 100 present, which resulted in an appeal for an annual event. Several churches have benefited

from the willingness of other churches and individuals to be available for preaching where and when needed. Our new projects and property policy supported a handful of churches to further minor property development or ministry outreach. We've additionally been able to support major property development for three churches.

Education

The inaugural year of our scholarship policy assisted five individuals in undertaking biblical/theological training. This included one student beginning pastoral leadership training through Carey Baptist College by distance. It's also been a privilege to partner with Scripture Union/Southern Presbyterians/Southern Anglicans in supporting youth and children's ministry training.

Ministry and Mission

At the 2022 AGM, the region agreed to explore new ministry development, focusing on Christian student accommodation in Dunedin and new church development in Central Otago. Whilst the student accommodation possibility is slower moving, a recommendation on

church development in Central Otago will be presented at our 2023 AGM in mid-October. It's exciting to see the steps that have been taken and the anticipation of what is to come.

More generally

Many churches are juggling decreased giving, whether through reduced attendance or economic pressure. The continued use of live-streamed or recorded services has been retained by some and ceased by others. Several churches have expanded outreach and care in and of their wider community, including food security support, children's holiday programmes, Alpha courses, mental health programmes, and more. Baptisms still feature regularly throughout the region.

Further opportunities exist, so we look forward to the next year and how God may continue to direct ministry and Kingdom growth in the Deep South. |



CHRIS CHAMBERLAIN, REGIONAL LEADER
UPPER SOUTH BAPTIST ASSOCIATION

Resourcing, gathering and creating

The Upper South Baptist Association was formed early in 2023, being an amalgamation of the former Canterbury-Westland and Top of the South Associations. The new association consists of over 30 churches and enjoys several strategic Baptist partnerships, including the Delta Community Trust, the Glenroy Baptist Camp, and the Archer Group of rest home villages. There are numerous opportunities to give thanks for gospel renewal among people and places in our association. The new association spans the area from Timaru to Nelson. There are four churches in South Canterbury, six provincial churches near Christchurch, one in Greymouth, two in Marlborough, seven in Tasman, and the rest are in Christchurch. We have recently blessed the Oamaru Church as they again formalise their connections with the Otago-Southland Association after many years of associating with the north.

We held the annual regional Hui at Glenroy in early June with a strong turnout, including a higher proportion of non-pastors! Great!! The tone of the Hui was positive, with many appreciating the

visionary leadership of Charles Hewlett, who has helped our movement gain a stronger sense of gospel renewal in recent years. Thank you, Charles, for serving our movement as the Baptist National Leader at this time.

There are numerous opportunities to give thanks for gospel renewal among people and places in our [new] association.

In June, I was appointed Regional Leader three days a week, remaining part-time at Oxford Terrace Baptist Church. It is a privilege to continue the good work of Kim Peters, who retired at the end of 2022. Kim enjoys his new-found freedom as an artist, hunter, farmer, fencer, brewer, fisherman, and disciple! Thank you Kim.

The first act as Regional Leader was a road trip, and the first stop was Greymouth. We did a circle-up north, over the top(!), and back home

down the East Coast. It was great to connect with some of our far-flung churches and to notice together the good work of God. Andrew Meek (Leadership Pathway), Hannah Cossey (Young Adults) and Mike Dodge (Youth) joined me on the trip. They each contribute part-time to our association and are a real blessing as they bring their particular gifts to the mix.

It is a joy to welcome an eighth church from the Tasman region into our Association and Union, as the Chin Immanuel Baptist Church is formally welcomed as a constituted fellowship at the 2023 Annual Hui of our churches. We witness together the vital contribution to our movement that the Chin people make as we associate together. We anticipate being mutually enriched by the addition of another member church. God is good.

Several appointments were made in 2023. Sean Pawson commenced as Pastor at Ilam Baptist Church early in the year. Martin Sutherland commenced as Pastor at Avonhead Baptist Church in August. Hannah McKee commenced as youth pastor at Parklands Baptist Church in April. Sarah Rattray commenced

as Associate Pastor at Rangiora Baptist Church in March. Chip Morgan concluded at Lincoln Baptist Church mid-year. We give thanks for all of these moves. At the time of writing, Nelson, Linwood, Darfield, Lincoln, St Albans, and Ashburton Baptist Churches are all still seeking a permanent pastoral appointment. We join them in praying for God's direction to be made clear as they discern the mind of Christ.

The current board of the association has been a pleasure to work with. Thanks to David Baines (Parklands Baptist Church, Chair), Rod Robson (Opawa Baptist Church), Paul Cossey (Motueka Baptist Church), Sue Avery (Connect Blenheim), Julie Chamberlain (Oxford Terrace Baptist Church) and Tiaki Leathers (Riccarton Baptist Church).

The board have been thinking about three big ideas together:

Resourcing

Andrew Meek, as our Leadership Development Facilitator, is an example of this. So, too, is the establishment of a charitable company to steward the Association resources and offer business-like support to our

churches around finance, property, admin and health and safety.

Gathering

We are a movement that places high value on the meaning of the word 'associate'. So we are trying to do a bit more of that. October included a three-day visit to the region from Charles Hewlett. He met with Pastors, Leaders, Elders, and Retirees and held several one-on-one meetings. Our AGM on 30 Nov will include a BBQ with Arotahi's Alan Jamieson as an after-dinner speaker. A combined Baptist Christmas Celebration for early December is being planned, and our mid-year Hui in 2024 will include a Sunday night celebration in a Christchurch church.

Creating

This is the audacious bit...It includes church planting, house building, expansion of the staff team, the reconciliation of all things, and making space for crazy ideas that normal people would not usually do! Baptist DNA is radical... and so must we be...

May God lead and guide our association of churches into 2024. |



PETER FOSTER, REGIONAL LEADER
WAIKATO AND BAY OF PLENTY & EASTLAND BAPTIST ASSOCIATIONS

Mission happening among us

I want to thank all the people involved in our two regions: Pastors, Leaders, Elders, and church members for their commitment to their local church, the wider Baptist movement and their local communities.

This commitment has seen an increase in Gospel renewal, reflected in an increase in baptisms, stabilising church attendance and membership and appointments of new pastors and church leaders.

I have enjoyed watching this happen in our two regions this past year.

Highlights this year for me as Regional Leader have been:

- ▶ Attending a baptism service with 18 people being baptised
- ▶ Attending our Regional Hui and grappling with how we continue to see Gospel renewal happen in our local communities.
- ▶ Working with new pastors who have been appointed in the area
- ▶ Meeting regularly with our pastors monthly at the four cluster groups we run
- ▶ Regularly meeting with our youth pastors and leaders

- ▶ Watching a replant of Ngaruawahia Baptist Church
- ▶ Having regular contact with the other Regional Leaders and National staff
- ▶ Having the opportunity to preach at various churches throughout the year
- ▶ Working with both Association executives as we support the local churches in the area
- ▶ Opening of the new Golden Sands Baptist Church Facility
- ▶ Witnessing the purchase of property for Welcome Bay Baptist

We have awesome churches and awesome people in our region. Every church that I talk with wants to see mission happen amongst them. They want to see a mixture of ages and ethnicities in their church communities. Their commitment to see these things happen is second to none – but there are challenges that we face.

Many of our churches have challenges around finances, staffing, property maintenance and the busyness of people. I appreciate how each of them works through

these issues, and we continue to keep them on our agenda and pray to see solutions for these challenges.

We have awesome churches and awesome people in our region. Every church that I talk with wants to see mission happen amongst them.

Finally, in October 2022, we farewelled Sean Shutte, Pastor of Matamata Baptist Church, who passed away tragically. Sean left behind Jess, his wife, and Kenzy, his young daughter. His passing was a huge loss to Matamata Baptist. He was a passionate, Jesus-loving pastor who wanted to see his community change for good. Thank you, Matamata, for the way that you helped us grieve his passing and for the way that you have supported Jess and Kenzy. He is missed by us all.

I look forward to the year to come. |



RETI AH-VOA, REGIONAL LEADER
NORTHERN BAPTIST ASSOCIATION

A whānau

*Ehara tāku toa i te toa takitahi,
engari he toa takitini. (My strength
is not as an individual, but as a
collective.)*

We give thanks for each of our 100 churches/faith communities of the Northern Association, from Doubtless Bay Christian Centre and Cornerstone Christian Centre (Kaitaia) in the north to Waiuku Baptist Church and Franklin Baptist Church in the south. We are grateful for every pastor, chaplain, mission leader and their respective ministry team who have, over the 12 months since last September, carried the heavy burden and joy of faithful service to their respective faith communities and their neighbourhoods.

The calendar year started abruptly with the extreme weather events, the Auckland Anniversary weekend floods followed by Cyclone Gabrielle. This gave us the opportunity to contact every faith community at least three times to check in on their wellbeing. A number of homes belonging to our folk were adversely impacted, particularly in Wairau Park, Māngere, Hillsborough,

Rānui, Henderson, Muriwai, Glen Eden and Kamo. Some of our church buildings were significantly damaged: Te Atatu Baptist Church, Windsor Park Baptist Church, Balmoral Community Baptist Church, Hills Church, Mt Roskill Baptist Church, Royal Oak Baptist Church and Grace Community Christian Church (New Lynn). Our Appeal for helping those suffering the impacts of the events or to support those providing relief raised an incredible \$100,400, of which we have allocated \$96,000. We hope to have discharged all these funds before the end of this calendar year.

We acknowledge the efforts of all those who provided crisis or relief response to their neighbourhoods, notably Andie Davies and the Kumeū response team, Elesha Thomas & Leao Tildsley and the team at Rānui as well as Lisa Woolley's team at Visionwest – all recognised by the Prime Minister and the government for their efforts.

We have continued to remind ourselves of our founding value as Baptists of being a covenant people and repositioning our identity as more than a collective of faith communities and towards being a biblical whānau or family

of faith communities. As a whānau, we continue to bear the burden alongside the wider Baptist Union of the closure of Hillside Baptist Church two years ago. At the same time, we have also been hugely encouraged by our whānau in church contributions. We had set a faith stretch on last year's giving (an increase of \$12,000 or 8%) to \$156,000, and we have achieved more than half of it, receiving just over \$151,500! Amazing. Thank you to those who support our work so generously.

We have continued to remind ourselves of our founding value as Baptists of being a covenant people and repositioning our identity as more than a collective of faith communities and towards being a biblical whānau or family of faith communities.



We have continued to press into gospel renewal as a National movement alongside Charles Hewlett (our National Leader), the Regional Leader group and the National Support team. Making inroads on our strategic areas of walking with one another (associating in unity and maturity), everyone a witness (discipleship), mission with Māori, growing our leadership base (nurturing our diversity) and managing pastoral Transition. It is an honour to partner with and champion Arotahi and Carey Baptist College as and when we are able. We also support the work of Luke Kaa-Morgan as Te Pouārataki o te Hikoi alongside Te Whāriki, formerly Te Kapa Rautaki. We particularly acknowledge Josie Te Kahu in her role here.

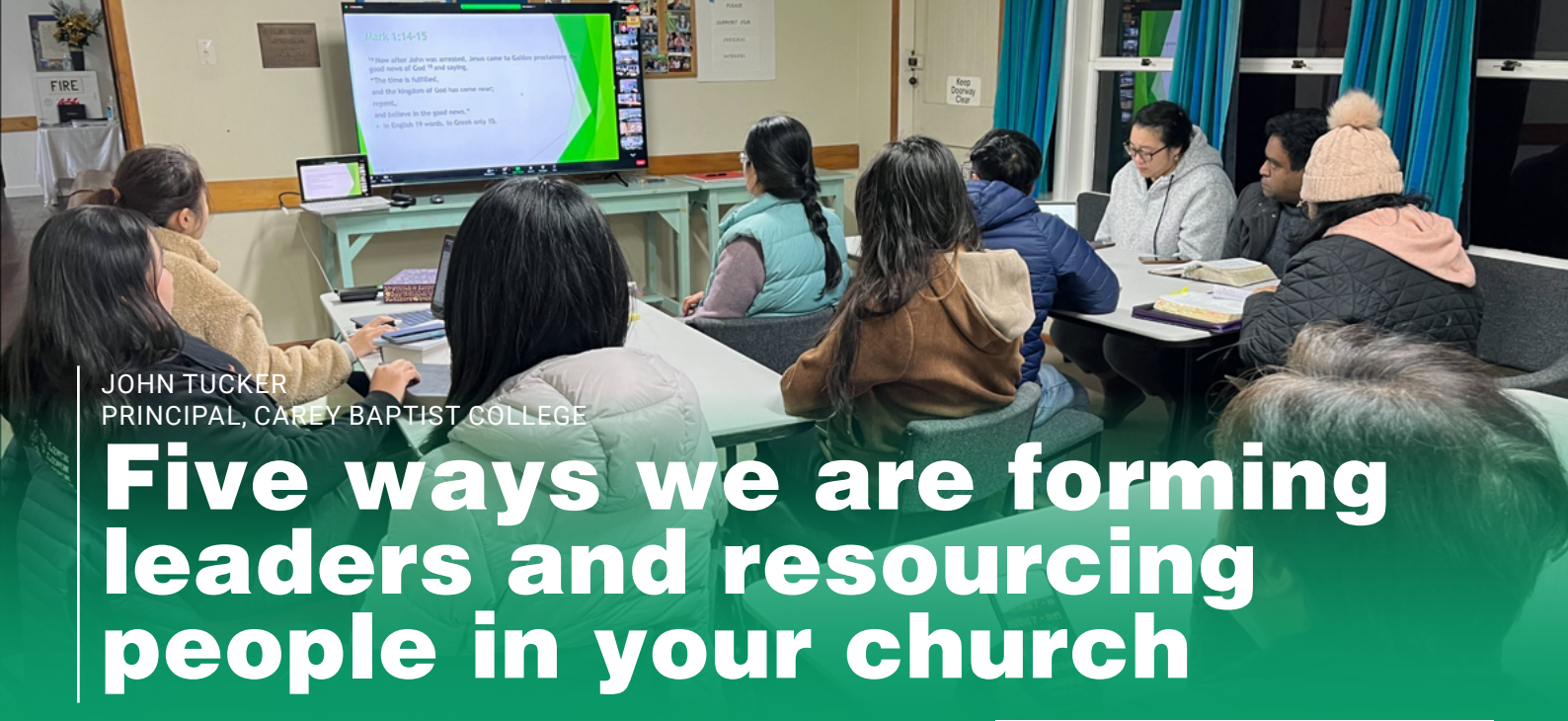
We celebrate the wonderful initiatives and events held in or involving people from our region, including registration training for bi-vocational pastors, managing relief in Hawkes Bay (Rānui), the Northern Easter Camp, theatre piece -The Way of the Raukura,

transitional housing (Faith Family Baptist Centre, Panmure), KB Leadership Training camp, Xtend, the opening of Manaaki Kai (Visionwest), Supervision Training, the Intergenerate Conference, the Regional Hui and others – thank you to all involved!

Congratulations to these faith communities who celebrated special milestones or anniversaries: Mt Roskill Baptist Church (100th, centenary), Westgate Baptist Church (40 years), Pakuranga Chinese Baptist Church (30th), Ormiston Community Baptist Church (10th) and Hosanna Lighthouse Baptist Church (1st).

The fruit of our \$500,000 invested with the National Leader in securing his leadership team four years ago is evident; we are grateful to have partnered in ministry across the motu and want to continue to encourage bold and courageous thinking and doing in our rohe as we enter into the next season of gospel renewal in the places we are planted.

Ngā manaakitanga. |



JOHN TUCKER
PRINCIPAL, CAREY BAPTIST COLLEGE

Five ways we are forming leaders and resourcing people in your church

Carey is the theological college and ministry training centre of the Baptist churches of New Zealand. Some 97 years ago, our family of churches established Carey to train leaders for Baptist ministry and mission. That's why we exist: to form leaders for your church, to resource the people in your church. Here are five ways in which we have sought to do that this year.

CareyLocal

The highlight this year was the launch of CareyLocal. This is a major new initiative designed to locate robust Bible engagement and theological study right in the heart of local churches. This year, we have seen CareyLocal cohorts spring up in nearly 40 Baptist churches across the country. In these evening classes, guided by a Carey lecturer and alongside members of their own church family, over 300 people have been studying the New Testament or the Mission of God. We are very excited about this partnership between the local church and Carey, and we plan to continue offering CareyLocal on an annual basis as part of the discipleship and leadership

development programme in local Baptist churches.

Pastoral leadership pathway

This year we have partnered with the Upper South Baptist Association in the appointment of Andrew Meek to the new role of Leadership Pathway Facilitator. This is a significant and strategic initiative. The church in New Zealand is facing a leadership succession challenge. Most denominations are not training enough new pastors to fill the vacancies in their churches, and the Baptist movement is no exception. As local churches, we need to become more intentional about identifying potential pastoral leaders and supporting them into training. The initiative in the Upper South is already bearing fruit. Some churches are beginning to make real changes to the way they approach leadership development and potential ministry candidates are beginning to emerge.

Training events and online resources

We have continued to expand the range of training events available direct to local Baptist churches. In 2023 Carey partnered with each

of the regional associations to host Saturday seminars across New Zealand for pastors, ministry teams, and anyone wanting to immerse themselves in Scripture. The theme was discipleship. In May we launched a new podcast – Word, World, Work – which features conversations about the integrative research our staff and graduate students are generating in service of the local church and gospel renewal. This year the Carey Centre for Lifelong Learning began developing a selection of on-demand resources for churches and life groups and has been actively involved in recruiting, training and accrediting 85 supervisors for Baptist Registration.

Diploma of Christian Leadership

In response to demand from churches, we have been working this year on a possible new Christian Leadership diploma. This would enable ministry leaders or interns to complete a pathway of leadership training that consists of 50% Bible and Ministry study and 50% ministry experience in a local church or other mission context. We hope this programme will be available from 2024 or 2025 at the latest.

Property relocation

Finally, the Baptist Union and Carey have made the decision to sell our existing site at 473 Great South Road, Penrose, Auckland and relocate to another property. The primary objective is to acquire a site that will provide a better future base for the College, while also generating income to support the College's operations. The Baptist National Support Centre, Arotahi and the Northern Baptist Association are all co-located with Carey on the existing site. We believe it is in the best interests of all these groups to remain co-located on the same site, so we expect that any move will be something we do together. |





HEATHER AMEYE-BEVERS
CO-CHAIR, BAPTIST WOMEN

What's the point of Baptist Women's Board

When we gather for National Hui this year, Monique Lee and I will be standing down as co-chairs of the Baptist Women's Board. If you look at the women currently on the board and being nominated, you will see a group of incredibly diverse women in ages and cultures from around the country. They love Jesus and deeply desire to see Baptist women thrive in the body of Christ and in their calling. So much so that they are willing to give their commitment and their time to the aims of the Baptist Women's Board, "Connecting – Strengthening – Advocating".

Over the years I have been on the Baptist Women's Board, we have seen many significant events that have affected many Baptist Women across churches in New Zealand. The point of all this work is so that Baptist women can be free to minister in whatever gifting God has given them.

Here are some of the things that Baptist Women have done over the last few years:

1. "The NZ Baptist, Equity for Women Statement" that was agreed on at Hui 2018.
2. Four years of Baptist Women's Summits. The first summit was in person and looked at

systematic problems for women in Baptist churches. Then, we set up working groups to bring solutions.

3. Online Summits over COVID-19 to bring women together from all across New Zealand.
4. Continuing to advocate with the Assembly Council so that a national statement of apology to Baptist women leaders for the years of bias and pain will be shared.
5. The Annual week-long Call to Prayer, this year 18-25 June with daily online prayers.
6. Resources on our Baptist Women website (women.baptist.nz) with theological frameworks supporting women in all areas of Leadership.
7. Resources on our Baptist Women website for running women's ministry as well as the histories of heroic women leaders in the Baptist church of New Zealand.
8. A framework for Baptist Women's Leader's Peer Support Groups (on the Baptist Women website).
9. Creating the resource Tuakana / Teina Mentoring for identifying

and developing women leaders in the church (on the Baptist Women website).

10. National Hui Women's Breakfasts for networking and resourcing across New Zealand.
11. Advocacy for women in churches where the complementarian view of the church had caused harm.
12. The Hidden Gender Bias Workshops at Carey Baptist College to help those students in year two of the Pastoral Leadership track understand the bumpy road ahead.
13. Networking with the Baptist World Alliance Women to create resources to stand against violence in the home.
14. Yearly prayer with our international Baptist sisters, particularly to support women in the Pacific.

As our time on the board comes to an end, we pray for God's wisdom for this next group of women to discern and respond to the current needs of Women in our Baptist movement and the strategies to implement them. We also pray that the wider Baptist body supports and stands with them as they give themselves to this worthy cause. |



DAN MAZENGARB
CHIEF EXECUTIVE, CHRISTIAN SAVINGS

Reaching the finish line

The tale of Christian Savings in the 2023 financial year has had more twists and turns than a cheap garden hose. Whilst we reached the finish line in a strong position ahead of budget, our wins this year were harder fought than anticipated.

The first half started with a bang as lending soared rapidly, demanding a huge effort from our team, who worked tirelessly for the many churches and charities applying for finance. Our year-end (31 August 2023) lending target of \$235 million was reached before we had even finished putting up our Christmas trees in December. Basking in the glow of this strong growth sustained us through the wet and gloomy summer that never really arrived.

Tragedy struck as we tipped into the second half when we learned that our beloved Lending Manager, Janice Tay, lost her husband in a car accident just five weeks before expecting the first child of their marriage. The blow struck our staff and clients alike as we collectively felt the pain of seeing someone we loved lose such a significant part of their life. I was deeply moved by the love shown by our clients. Jan remarked that the feeling of support

from our borrowers (and our Board) stood in stark contrast to what she might have received when working in the corporate sector. This display of care was timely for the new staff who joined Christian Savings this year, of which there were many. It has been a privilege to welcome a new CFO, Operations Manager, Project Manager, Marketing Manager, interim Lending Manager and EA over the past six months.

In the midst of grieving Jan's loss, we found ourselves in an epic arm wrestle over interest rates. Whilst the Governor was ratcheting up the OCR in the war against inflation, we were doing our best to shelter borrowers from the pain of skyrocketing interest rises. However, the longer we held back our rate increases for borrowers, the faster we lost ground as our primary cost of doing business (being the interest we pay depositors) rose at an outstanding pace. Managing the tension between the best interests of our borrowers and the financial sustainability of our organisation tested the mettle of Senior Management and the Board. This, too, came at a strange season of stagnation in the growth of our deposits, which saw us restricting our lending pipeline to ensure a sensible level of liquidity at a time when Silicon Valley Bank and Credit

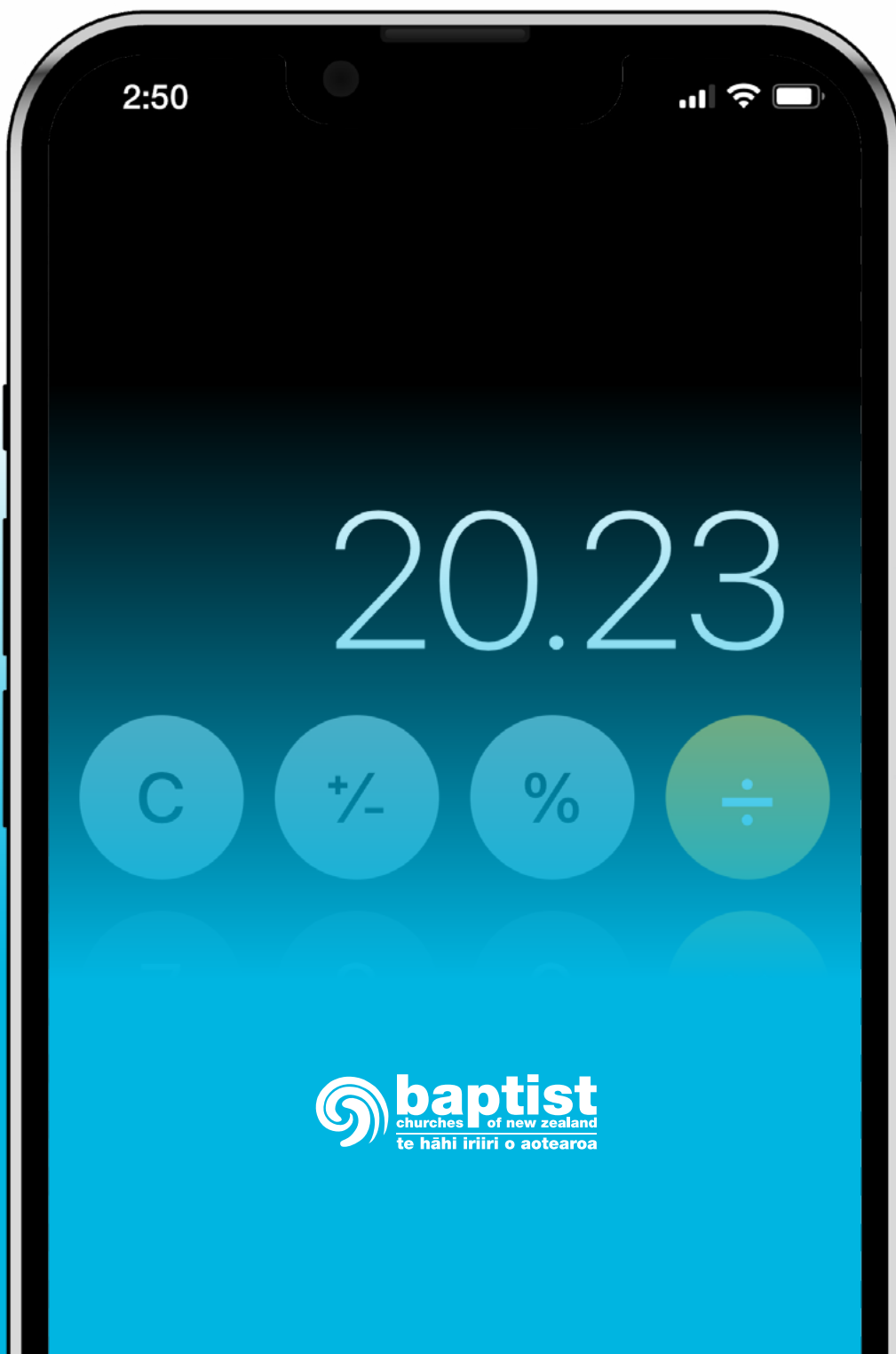
Suisse were making headlines for all the wrong reasons.

I'm pleased to report that we have finally turned the last bend for this year, being a whistle-stop tour through the main cities, delivering our annual conference on fruitful governance for churches and charities. This was a fantastic event featuring a line-up of excellent speakers who inspired, challenged and guided people through the task of governing the church in New Zealand in this particular season. The feedback we're receiving is heart-warming, and we're already dreaming up new ideas for next year.

We are delighted to have crossed the annual "finish line" of 31 August ahead of the budget despite the twists and turns of the past 12 months. I'm most proud of how we have earnestly sought to balance the interests of our borrowers, depositors and shareholders, which is not an easy feat in such times. Additionally, I'm pleased to report to the Baptist whānau that we have nearly doubled the dividend to the Baptist Union this year, enabling more resources to support the Baptist network in its mission to live out the Gospel in Aotearoa.

Warm regards from your friends at Christian Savings. |

2023 |
**FINANCIAL
REPORT**
PŪRONGO PŪTEA



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FOR APPROVAL
AT BAPTIST HUI 2-4 NOVEMBER 2023

Compilation Report

Baptist Union of New Zealand - Te Hāhi Iriiri o Aotearoa For the year ended 31 August 2023

Compilation Report to the Assembly Council of Baptist Union of New Zealand - Te Hāhi Iriiri o Aotearoa.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the Performance Report of Baptist Union of New Zealand - Te Hāhi Iriiri o Aotearoa for the year ended 31 August 2023.

This report has been prepared in accordance with the accounting policies described in the Notes to this Performance Report.

Responsibilities

The Assembly Council are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the Performance Report was prepared.

The Performance Report was prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the Performance Report.

No Audit or Review Engagement Undertaken by CATAS

Our procedures use accounting expertise to undertake the compilation of the Performance Report from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed by CATAS Limited and accordingly no assurance is expressed.

Disclaimer

We have compiled the Performance Report based on information provided. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the Performance Report. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this Performance Report.

CATAS Limited

PO Box 21145, Christchurch 8140

Dated: 18 October 2023

INDEPENDENT AUDITOR'S REPORT

To the Assembly Council of the Baptist Union of New Zealand (NZ) for the year ended 31 August 2023

Opinion

We have audited the performance report of the Baptist Union of NZ on pages 6 to 24, which comprises the statement of financial position as at 31 August 2023 and the statements of comprehensive income, service performance, cashflows, changes in equity for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the performance statements on pages 6 to 24 present fairly, in all material respects-

- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable,
- the entity information and financial position of the Baptist Union of NZ as at 31 August 2023,
- and its financial performance and its cash flows for the year ended,
- in accordance with Public Benefit Entity International Public Sector Accounting Standards [PBE NZ IPSAS] Reduced Disclosure Regime [RDR] tier 2 framework.

Basis for Opinion

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance

Engagements (NZ) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described below in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Baptist Union of NZ in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Other than in our capacity as auditor of the report, we have no other relationship with, or interests in, the Baptist Union of NZ.

Restriction on Responsibility

This report is made solely to the Assembly Council, as a body, in accordance with section 42F of the Charities Act 2005, and their deed of incorporation. Our audit work has been undertaken so that we might state to the Assembly Council those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Assembly Council as a body, for our audit work, for this report, or for the opinions we have formed.

Governance Responsibility for the Financial Statements

The governance is responsible for the preparation and fair presentation of the performance statements in accordance with PBE NZ IPSAS framework with the RDR and for such internal control as the

governance determines is necessary to enable the preparation of the performance statements that are free from material misstatement, whether due to fraud or error.

In preparing the performance statements, the governance is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the governance either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these performance statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at <http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

Charity Audit

Charity Integrity Audit Ltd, Chartered Accountants
South Auckland – Director: Peter Conaglen
8 November 2023

Directory

Baptist Union of New Zealand - Te Hāhi Iriiri o Aotearoa For the year ended 31 August 2023

Legal Name of Entity

The Baptist Union of New Zealand

Known As

Baptist Churches of New Zealand - Te Hāhi Iriiri o Aotearoa

Entity Type and Legal Basis

The Baptist Union of New Zealand is a body corporate established by the Baptist Union Incorporation Act 1923.

Registration Number

CC22731

IRD Number

010-146-267

Entity's Purpose or Mission

The Baptist Union is primarily a Union of Baptist Churches within New Zealand having for its general objects the extension of the Kingdom of God and the strengthening of all associated churches.

Entity Structure

The Baptist Union of New Zealand is made up of an Assembly of representatives of the individual member bodies. They in turn appoint an Assembly Council which is responsible for work primarily within New Zealand and is directly accountable to the Assembly in all matters of national policy. The Assembly also votes in officers of the Union comprising of President, Vice President, the National Leader and Principal of the Theological College.

Governance Members

- Blue Bradley
- Kerry Brewerton (Chairperson)
- Angus Budge
- Ruby Duncan (Arotahi - NZBMS)
- Charles Hewlett (National Leader)
- Ravi Musuku (President)
- Das Premadas
- Rod Robson
- Josh Sanford

Bankers

BNZ

Auditors

Charity Integrity Audit



Physical Address

473 Great South Road, Penrose, Auckland, New Zealand, 1061

Postal Address

PO Box 12149, Penrose, Auckland, New Zealand, 1642

Phone

09 526 0333

Email

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Website

www.baptist.nz

FOR APPROVAL
AT BAPTIST HUI 2-4 NOVEMBER 2023



Statement of Service Performance

Baptist Union of New Zealand - Te Hāhi Iriiri o Aotearoa For the year ended 31 August 2023

The Objects of the Union

The Constitution sets the overall objective: "The Union is primarily a Union of Baptist churches within New Zealand having for its general objects the extension of the Kingdom of God, the strengthening of all the associated churches and the cultivation among its constituent members of respect and love for one another and for all who love the Lord Jesus Christ."

The Vision of the Union

A collective of 250 faith communities bringing Gospel renewal to people and places in their local neighbourhood through:

- Robust Leadership
- Growing Disciples
- Healthy Resources
- Effective Mission

What the Union did during the year to achieve their vision and mission:

	2023	2022
Objective 1 - Increase the number of constituent members associating by attending Regional Hui		
Northern Baptist Association Regional Hui	106	93
Waikato Baptist Association and Bay of Plenty Eastland Baptist Association Regional Hui	116	142
Lower North Island Baptist Association Regional Hui	100	104
Upper South Baptist Association Regional Hui	77	55
Otago Southland Baptist Association Regional Hui	42	26
Total	441	420
	2023	2022
Objective 2 - Increase the number of constituent members associating by attending National Hui		
Number of people attending	471	-
	2023	2022
Objective 3 - Increase engagement of students in Carey Baptist College learning programmes		
Number of Students and CCLL Registrations	1,213	1,079
CCLL Priority Learning Podcast Listens	2,749	-
	2023	2022
Objective 4 - Increase the number of young people associating and learning by attending regional youth events		
Northern Easter Camp	3,424	-
Central Easter Camp	1,333	-
KB (King's Birthday) (2022: QB)	354	242
Xtend	262	263
Total	5,373	505

Note - No 2022 figures for National Hui, Northern Easter Camp and Central Easter due to Covid-19 cancellations



Statement of Comprehensive Revenue & Expense

Baptist Union of New Zealand - Te Hāhi Iriiri o Aotearoa For the year ended 31 August 2023

	NOTES	GROUP 2023	GROUP 2022
Revenue from non-exchange transactions			
Grants	5	455,959	256,269
Donations, fundraising and other similar revenue	5	1,747,674	1,461,791
Total Revenue from non-exchange transactions		2,203,633	1,718,060
Revenue from exchange transactions			
Revenue from providing goods or services	5	8,441,353	6,406,816
Interest, dividends and other investment revenue	5	2,452,871	915,011
Other revenue	5	265,266	502,186
Total Revenue from exchange transactions		11,159,490	7,824,012
Total Revenue		13,363,123	9,542,073
Expenses			
Volunteer and employee related costs	6	5,173,044	4,478,060
Costs related to providing goods or service	6	7,082,292	5,411,328
Grants and donations made	6	555,227	516,887
Other expenses	6	721,617	376,740
Total Expenses		13,532,179	10,783,016
Surplus/(Deficit) for the Year		(169,056)	(1,240,943)
Other comprehensive revenue and expense			
Other Movements	7	616,659	2,862,696
Gain/losses on Investments	7	1,242,029	2,116,361
Total Other comprehensive revenue and expense		1,858,688	4,979,057
Total comprehensive revenue and expense for the year		1,689,632	3,738,114



This Performance Report should be read in conjunction with the Auditor's Report, the Notes to Performance Report and the Compilation Report.

Statement of Changes in Net Assets/Equity

Baptist Union of New Zealand - Te Hāhi Iriiri o Aotearoa
For the year ended 31 August 2023

	GROUP 2023	GROUP 2022
Equity		
Opening Balance	79,548,784	52,418,048
Movements		
Total comprehensive revenue & expenses	1,689,632	3,738,114
Reserve and Accumulated Funds Net Movements	635,677	23,392,621
Total Movements	2,325,308	27,130,735
Total Equity	81,874,092	79,548,784



This Performance Report should be read in conjunction with the Auditor's Report, the Notes to Performance Report and the Compilation Report.

Statement of Financial Position

Baptist Union of New Zealand - Te Hāhi Iriiri o Aotearoa As at 31 August 2023

	NOTES	GROUP 2023	GROUP 2022
Assets			
Current Assets			
Cash and cash equivalents	8	1,874,944	2,323,563
Receivables from exchange transactions	8	1,261,823	962,815
Other Current Assets	8	7,562,934	9,092,659
Total Current Assets		10,699,701	12,379,037
Non-Current Assets			
Property, Plant and Equipment	10	21,125,632	19,890,501
Investments	8	52,907,249	50,098,573
Total Non-Current Assets		74,032,881	69,989,074
Total Assets		84,732,581	82,368,111
Liabilities			
Current Liabilities			
Payables from exchange transactions	9	398,440	788,171
Employee entitlements	9	428,902	389,236
Loans	9	1,449,134	828,832
Unused donations and grants with conditions	9	360,141	139,829
Other current liabilities	9	-	673,259
Total Current Liabilities		2,636,618	2,819,327
Non-Current Liabilities			
Loans	9	221,872	-
Total Non-Current Liabilities		221,872	-
Total Liabilities		2,858,489	2,819,327
Total Assets less Total Liabilities (Net Assets)		81,874,092	79,548,784
Accumulated Funds			
Accumulated comprehensive revenue and expense	11	34,308,414	32,384,544
Asset Revaluation reserves	12	27,267,907	22,903,758
Special purpose reserves	12	20,297,772	24,260,482
Total Accumulated Funds		81,874,092	79,548,784

Approval:

This performance report has been approved by the Assembly Council, for and on behalf of The Baptist Union of New Zealand for the year ended 31 August 2023.

Kerry Brewerton
Chair Assembly Council
Date:

Charles Hewlett
National Leader
Date:



This Performance Report should be read in conjunction with the Auditor's Report, the Notes to Performance Report and the Compilation Report.

Statement of Cash Flows

Baptist Union of New Zealand - Te Hāhi Iriiri o Aotearoa For the year ended 31 August 2023

'How the entity has received and used cash'

	GROUP 2023	GROUP 2022
Statement of Cash Flows		
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	2,248,059	3,138,846
Receipts from providing goods or services	7,660,720	5,951,318
Interest, dividends and other investment receipts	2,143,622	1,033,732
Cash receipts from other operating activities	205,161	1,194,187
GST	(54,082)	(9,936)
Payments to suppliers and employees	(11,831,676)	(10,284,225)
Donations or grants paid	(549,367)	(1,289,733)
Cash flows from other operating activities	-	49,584
Total Cash Flows from Operating Activities	(177,563)	(216,227)
Cash Flows from Investing and Financing Activities		
Net receipts from sale of and payments to acquire property, plant and equipment	(896,375)	(279,249)
Net receipts from sale of and payments to purchase investments	1,221,789	3,286,115
Net proceeds and repayments of loans borrowed from other parties	1,027,866	(1,452,754)
Net loans made and repayments received on loans made to other parties	(112,169)	-
Cash Flows from Other Investing and Financing Activities	(1,512,167)	(5,433,280)
Total Cash Flows from Investing and Financing Activities	(271,056)	(3,879,168)
Net Increase/(Decrease) in Cash	(448,619)	(4,095,395)
	GROUP 2023	GROUP 2022
Cash Balances		
Cash and cash equivalents at beginning of period	(2,323,563)	(6,418,968)
Cash and cash equivalents at end of period	1,874,944	2,323,563
Net change in cash for period	(448,619)	(4,095,405)

Charity
AUDIT

This Performance Report should be read in conjunction with the Auditor's Report, the Notes to Performance Report and the Compilation Report.

Notes to the Performance Report

Baptist Union of New Zealand - Te Hāhi Iriiri o Aotearoa For the year ended 31 August 2023

1. Reporting entity

The Baptist Union of New Zealand is a body corporate, established by the Baptist Union Incorporation Act 1923. The Baptist Union is a public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act (2013). The Entity is also a charitable organisation registered under the Charities Act 2005 CC22731.

The consolidated financial statements and accompanying notes summarise the financial activities for the year ending 31 August 2023, comprise The Baptist Union of New Zealand ('the controlling entity') and its controlled entities (together referred to as the 'Group') and individually as 'Group entities'.

2. Basis of preparation

(a) Statement of compliance

The consolidated financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, and disclosure concessions have been applied. The Group qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it is not publicly accountable and not large (operating expenditure has been between \$2m and \$30m in the current and prior period). These financial statements were authorised for issue by Assembly Council on Friday 3 November 2023.

(b) Measurement basis

The consolidated financial statements have been prepared on the historical cost basis except for the following material items in the statement of financial position, which are measured at fair value:

- Investments
- Property, plant and equipment under the revaluation model

(c) Functional and presentation currency

The financial statements are presented in New Zealand dollars (\$) which is the controlling entity's functional and Group's presentation currency, rounded to the nearest thousand. There has been no change in the functional currency of the controlling entity or any significant foreign operations of the Group during the year.

(d) Accounting policies

The accounting policies detailed in the following notes have been applied consistently to all periods presented in these financial statements and have been applied consistently by the Group.

3. Specific accounting policies

The following specific accounting policies, which materially affect the measurement of financial performance and financial position of the entity, have been applied:

(a) Revenue

Revenue is recognised when the amount of revenue can be reliably measured, and it is probable that economic benefits will flow to the Group. Revenue is measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Group's revenue streams must also be met before revenue is recognised.



(i) Revenue from non-exchange transactions

Non-exchange transactions are those where the Group receives an inflow of resources ((i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

Offerings, donations, and bequests

Offerings, donations, and bequests are recognised as revenue upon receipt and include offerings and donations from members, the public, donations received for specific purposes, and services or donations-in-kind. The recognition of non-exchange revenue depends on the nature of any stipulation attached to the inflow of resources received, and whether this creates a liability (i.e., a present obligation to return funds) rather than the recognition of revenue.

Donations in kind are recognised where fair value of the service can be reliably estimated.

Grants

Grants received includes grants received from other charitable organisations, philanthropic organisations, businesses, and public sector agencies. Grants received is recognised as revenue when it is received, unless there are conditions, including a use or return obligation, attached to the grant. If such conditions exist, then the grant amount is recognised initially as a deferred income liability, and revenue is recognised as the conditions are fulfilled.

Fundraising revenue is recognised at the point at which cash is received.

(ii) Revenue from exchange transactions

Investment and interest income

Income from investments is recognised at market fair value with all fair value movements being recognised in the statement of comprehensive revenue and expenses. Dividend income is recognised when the dividend is received.

Interest income is recognised using the effective interest method.

Other revenue

All other revenue is recognised when it is received.

(b) Cash & cash equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and short term investments which are subject to insignificant risks or changes in value.

(c) Receivables

Receivables are recognised at the original invoice amount, less impairment losses. Receivables are assessed for impairment at each balance date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Comprehensive Revenue and Expenses.



(d) Investments

(i) Short term investments

Short term, or current, investments comprise deposits in which capital and income are both accessible, and the term of the deposit is less than one year.

(ii) Long term investments

Long-term investments comprise deposits for which only income is accessible, or the use of capital is restricted to specific purposes under the terms of the Trust deed. These investments are not expected to be realised in the next 12 months.

(iii) Shares, bonds, and equities held

Shares, bonds, and equities held in unlisted financial institutions are carried at fair value through surplus or deficit. Fair value is determined based on evidence of arms-length transactions that occurred.

(e) Property, plant and equipment

Items of property plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Heritage assets with no future economic benefit or service potential other than their heritage value are not recognised in the statement of financial position.

Items of property, plant and equipment are subsequently measured either under the:

- Cost model: Cost (or fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.
- Revaluation model: fair value, less accumulated depreciation and accumulated impairment losses recognised after the date of the most recent revaluation.

Valuations are performed with sufficient frequency to ensure that the fair value of a revalued asset does not differ materially from its carrying amount. Gains and losses on revaluation are recognised in other comprehensive revenue and expense and presented in the revaluation surplus reserve within net assets/equity.

Any revaluation losses in excess of credit balance of the revaluation surplus for that class of property, plant and equipment are recognised in surplus or loss as an impairment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit. Upon disposal of revalued items of property, plant and equipment, any associated gain or losses on revaluation to that item are transferred from the revaluation surplus to accumulated surplus.

(f) Depreciation

Depreciation is recognised in surplus or deficit on a straight line basis over the estimated useful lives of each component of an item of property, plant and equipment. Land is not depreciated. Assets under construction are not subject to depreciation.

The estimated useful lives/diminishing value depreciation rates are:

- Buildings 0% - 13.5%
- Computers, Phones & Software 33% - 50%
- CRM Database 10%
- Furniture & Fittings 6.67% - 33%
- Land 0%
- Motor Vehicles 22% - 23%
- Office Equipment 5% - 7.69%
- Website 25 - 33%



(g) Intangible assets

Intangible assets are measured at cost less accumulated amortisation and impairment losses. Intangible assets are amortised over their useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired.

(h) Goods and service tax

The financial statements have been prepared so that all components are stated on a GST exclusive basis, except for receivables and payables which are stated as GST inclusive.

(i) Payables

Trade and other payables are usually settled within 30 days. Given their short-term nature, the carrying values are considered a reasonable approximation of their fair values.

(j) Employee Entitlements

A provision for employee entitlements is recognised for benefits earned by employees but not paid at the reporting date. Employee benefits include salaries, wages, annual leave and long service leave.

(k) Income tax

The Group is wholly exempt from NZ income tax and gift duty having fully complied with all statutory conditions for these exemptions under Section CW 41 and CW 42 of the Income Tax Act 2007. As a result, no provision has been made for Income Tax.

(l) Prior year comparatives

Where necessary, prior period comparative figures have been reclassified to reflect the current year's presentation.

(m) Changes in accounting policies

There have been no material changes in accounting policies, all policies have been applied on a basis consistent with those used in previous years.

4. Basis of consolidation

(a) Controlled entities

Controlled entities are all those entities over which the controlling entity has the power to govern the financial and operating policies so as to benefit from its activities. Control is reassessed whenever facts and circumstances indicate that there may be a change in any elements of control. The financial statements of the Group's controlled entities are included in the consolidated financial statements from the date that control commences until the date that control ceases.

The financial statements of the controlled entities are prepared for the same reporting period as the controlling entity, using consistent accounting policies.

(b) Transactions eliminated on consolidation

In preparing the consolidated financial statements, all inter-group balances and transactions, and unrealised gains and losses arising within the consolidated entity are eliminated in full.



	2023	2022
5. Analysis of Revenue		
Revenue from non-exchange transactions		
Grants & Legacies Received	455,959	256,269
Church Giving & Donations Received	1,747,674	1,461,791
Total Revenue from non-exchange transactions	2,203,633	1,718,060
Revenue from providing goods or services		
Fees Received	1,337,113	1,270,570
Government Funding	759,994	880,740
Premiums Received	4,134,721	3,466,760
Rent & Lease Income	467,963	276,305
Sales & Event Income	1,741,563	512,442
Total Revenue from providing goods or services	8,441,353	6,406,816
Interest, dividends and other investment revenue		
August Properties Investment Income	176,048	175,973
Dividends Received	1,108,321	255,372
Interest Received	1,168,501	483,665
Total Interest, dividends and other investment revenue	2,452,871	915,011
Other revenue		
Other Income	265,266	502,186
Total Other revenue	265,266	502,186
Total Analysis of Revenue	13,363,123	9,542,073

	2023	2022
6. Analysis of Expenses		
Volunteer and employee related costs		
Salary & Wages	4,710,688	4,133,056
Staff Expenses & Allowances	462,356	345,004
Total Volunteer and employee related costs	5,173,044	4,478,060
Costs related to providing goods or services		
Administration Costs	650,534	727,125
Property Expenses	324,816	278,607
Claims Paid	340,353	317,866
Claims Reserve Provision	35,000	(15,722)
Insurances	3,485,177	3,060,241
Lease Expense	177,250	137,261
Ministry & Programme Expenses	1,413,580	531,620
Student & Academic Expenses	655,582	374,330
Total Costs related to providing goods or services	7,082,292	5,411,328
Grants and donations made		



	2023	2022
Grants & Donations Paid	555,227	516,887
Total Grants and donations made	555,227	516,887
Other expenses		
Audit	35,698	13,638
Bank Charges	32,959	27,425
Depreciation	272,749	244,619
Interest Expense	135,109	41,140
Investment Portfolio Fees	34,814	15,823
Legal Fees	131,662	5,853
Loss on Disposal	-	3,340
Other Expenses	78,625	24,903
Total Other expenses	721,617	376,740
Total Analysis of Expenses	13,532,179	10,783,016
	2023	2022
7. Other comprehensive revenue and expense		
Church Assets Introduced	-	1,744,871
Revaluations	616,663	1,113,259
Gain/(loss) on Disposal of Assets	(3)	4,566
Gain/(loss) on Investments	1,242,029	2,116,361
Total Other comprehensive revenue and expense	1,858,688	4,979,057
	2023	2022
8. Analysis of Assets		
Cash and cash equivalents		
Bank Balances	1,874,944	2,323,563
Total Cash and cash equivalents	1,874,944	2,323,563
Receivables from exchange transactions		
Debtors	1,001,331	858,572
GST	48,072	-
Prepayments	183,868	104,243
TEC Fees Free Funding	28,552	-
Total Receivables from exchange transactions	1,261,823	962,815
Other current assets		
Loans to Other Parties - Current	71,354	193,993
Recoverable Expenses	861	3,161
Short Term Deposits	7,486,899	8,883,370
Work in Progress	3,820	12,135
Total Other current assets	7,562,934	9,092,659
Non Current Investments		
Loans to Other Parties	495,285	289,010
Long Term Deposits	451,238	14,962



	2023	2022
Secured Bonds - Iosis Housing Investment Trust	6,747,746	2,400,000
Shares - CATAS Limited	9,500	9,500
Shares - Christian Savings Limited	17,420,599	16,167,221
Shares - Howick Baptist Healthcare Limited	6,000,000	6,000,000
Shares - Iosis Limited	913,959	913,959
Shares & Current account - 525 Properties Limited Partnership	3,976,923	3,976,923
Shares & Current account - August Properties Limited Partnership	6,015,476	5,981,123
Shares & Loan - 477 Limited	5,314,308	5,316,901
Share Portfolios	5,562,216	9,028,974
Total Non Current Investments	52,907,249	50,098,573

Shares in Christian Savings

Shares held and percentage of total shares issued by Christian Savings Limited.

- Baptist Savings Trust Board 12,033,777 shares 39.88%. (Last year - 12,033,777 39.88%)
- Baptist Children's Trust 500,000 shares 1.66% (Last year - 500,000 1.68%)
- Northern Baptist Association 500,000 shares 1.66% (Last year - 500,000 1.68%)

	2023	2022
9. Analysis of Liabilities		
Payables from exchange transactions		
Credit Cards	20,158	26,943
Creditors	373,907	704,065
GST	-	36,437
Income in Advance	4,376	20,726
Total Payables from exchange transactions	398,441	788,171
Employee entitlements		
Annual Leave & Staff Entitlements	428,902	389,236
Total Employee entitlements	428,902	389,236
Loans		
Loans from Other Parties - Current	1,449,134	828,832
Total Loans	1,449,134	828,832
Unused donations and grants with conditions		
Unused Donations & Grants with Conditions	360,141	139,829
Total Unused donations and grants with conditions	360,141	139,829
Other current liabilities		
Payroll Client Funds	-	673,259
Total Other current liabilities	-	673,259
Loans non-current		
Loans from Other Parties - Non-Current	221,872	-
Total Loans non-current	221,872	-
Total Analysis of Liabilities	2,858,489	2,819,327



	2023	2022
10. Property, Plant and Equipment		
Land	14,395,023	13,353,718
Buildings		
Buildings	6,578,226	6,777,881
Less Accumulated Depreciation on Buildings	(568,152)	(1,041,497)
Net Book Value	6,010,074	5,736,384
Motor Vehicles		
Motor Vehicles	207,728	173,564
Less Accumulated Depreciation on Motor Vehicles	(98,525)	(97,518)
Net Book Value	109,204	76,046
Plant & Equipment		
Plant & Equipment	1,497,869	1,807,573
Less Accumulated Depreciation on Plant & Equipment	(1,129,877)	(1,354,022)
Net Book Value	367,993	453,552
Library		
Library	1,174,008	1,156,482
Less Accumulated Depreciation on Library	(930,669)	(885,682)
Net Book Value	243,338	270,800
Total Property, Plant and Equipment	21,125,632	19,890,501

	2023	2022
11. Accumulated Funds		
General Funds		
Opening Balance	32,384,544	26,400,962
Retained Earnings	(295,026)	2,245,467
Current Year Earnings	1,689,632	3,738,114
Transfer to/from Reserves	529,265	-
Total General Funds	34,308,414	32,384,544
Movement in Reserves		
Opening Balance	47,164,240	26,017,086
Asset Revaluation Reserve	4,364,148	16,108,244
Special Purpose Reserves	(3,962,710)	5,038,910
Total Reserves	47,565,678	47,164,240
Total Accumulated Funds	81,874,092	79,548,784

	2023	2022
12. Breakdown of Reserves		
Reserves		
Asset Revaluation Reserve	27,267,907	22,903,758
Special Purpose Reserves		



	2023	2022
Baptist Union Reserves	1,095,629	747,674
Upper South Island Baptist Association Reserve	337,826	337,826
Northern Baptist Association Reserves	8,991,379	9,228,616
Baptist Children's Trust Reserves	1,547,371	1,547,371
Baptist Union NZ Insurance Fund Reserves	375,000	340,000
Bay of Plenty & Eastlands Baptist Association Reserves	445,476	1,886,107
Carey Baptist College Reserves	5,230,384	5,106,073
Lower North Island Baptist Association Reserves	736,635	736,635
Otago & Southland Baptist Association Reserves	-	2,792,108
Waikato Baptist Association Reserves	1,538,072	1,538,072
Total Special Purpose Reserves	20,297,772	24,260,482
Total Reserves	47,565,678	47,164,240

The Asset Revaluation Reserve reflects the movement between cost and rateable value of the Land & Buildings.

The remaining reserves relate to funds set aside by those entities for future use in various ministry areas.

	2023	2022
13. Commitments		
Commitments to lease or rent assets and equipment		
Land Lease 75 Felton Mathew Ave, Auckland		
Not later than one year	176,000	176,000
Later than one year and not later than five years	391,540	564,667
Later than five years	-	-
Total Land Lease 75 Felton Mathew Ave, Auckland	567,540	740,667
Fuji Photocopier Lease		
Not later than one year	8,148	-
Later than one year and not later than five years	26,481	-
Later than five years	-	-
Total lease Commitments	34,629	-
Total Commitments to lease or rent assets and equipment	602,169	740,667

14. Contingent Liabilities and Guarantees

End of Land Lease Demolition

A contingent liability exists for the demolition of the building at 75 Felton Mathew Avenue Auckland, should the lessor request this as in accordance with the terms of the lease. Estimates of the demolition costs are between \$500,000 to \$700,000.

(Last year -The Hillside Community Church (HCC) land lease of 75 Felton Mathew Avenue has been reclassified as an operating lease rather than a finance lease. The basis for this change has been that there is no future asset of any benefit to the Baptist Union at the end of the lease under NZ IPSAS 13 para. 13. As at balance date there is an operating commitment of \$783,496 lease payments up to 21 May 2026. The 2021 HCC Lease Asset and Lease Liability have been removed in the restated accounting treatment from a finance to an operating lease. The building asset of the HCC has not been recognised as it is on leased land and will not be retained by the Baptist Union at the termination of the lease. Improvements to this building, have been capitalised and depreciated over their economic life. A contingent liability exists for the demolition of the building should the lessor request as in accordance with the terms of the lease. Estimates of the demolition costs are between \$500,000 to \$700,000).



Loan Guarantee

Baptist Children's Trust (BCT) has underwritten a loan in favour of Public Trust, as trustee of the Iosis Housing Investment Trust (IHIT). IHIT has provided finance to Iosis Ltd to fund a community housing development being carried out by them at 2 Hutt Rd, Manurewa, Auckland. The underwrite is to a maximum of \$500,000 (2022: \$2,500,000).

(Last year - The Baptist Childrens Trust has an agreement with the Public Trust, as trustee of the IOSIS Housing Investment Trust, to underwrite Community Finance ("Lender") in respect of the cost of completion of the housing development at 2 Hutt Road, Manurewa. The Baptist Childrens Trust has provided a \$2.5m General Security Agreement to the Lender. The Baptist Union has a loan agreement with the Baptist Childrens Trust for \$2m which has been eliminated on consolidation)

Royal Commission of Inquiry

A Royal Commission of Inquiry into Historical Abuse in State Care and in the Care of Faith-based Institutions was established by the Government on 12 November 2018. The work of the Inquiry commenced in 2019 and will continue for a number of years. The Inquiry is empowered to look into abuse alleged to have happened in faith based settings over the 50 year period from 1 January 1950 to the end of 1999. Although the Inquiry may make findings of fault, it has no power to determine the civil, criminal, or disciplinary liability of any person.

Whilst the Baptist Union is unaware of any complaints being received as a direct result of the publicity generated by the Inquiry, through the Baptist Childrens Trust it has settled a small number of claims, and is currently investigating a small number of claims in relation to the Manurewa Home which closed for residential purposes in October 1989. The final hearing of the Royal Commission of Inquiry finished on 21 October 2022. The Baptist Churches of New Zealand were not required to appear at this hearing.

	2023	2022
15. Significant unused donations and grants with conditions		
Longview Trust Palms Conference - Carey Baptist College	82,500	-
Maori & Pacific Island Scholarship - Carey Baptist College	1,842	6,027
TAB Migrant Training - Carey Baptist College	22,762	22,762
Tindall North Foundation - Baptist Union of NZ	128,078	64,042
Total Significant unused donations and grants with conditions	235,182	92,831

16. Assets Held on Behalf of Others

The property assets of local Baptist churches are held on behalf of churches by the Baptist Union of New Zealand in accordance with the Baptist Union Incorporation Act 1923.

17. Loans

Loan	Balance	Interest Rate	Term	Entity
Carey Baptist College Foundation	\$41,241	-	Repayable within 60 days of notice	Carey Baptist College
Baptist Foundation Limited	\$400,000	5.5%	12 months	Baptist Union of NZ
Christian Savings Limited	\$1,000,000	8.25%	12 months	Baptist Union of NZ
Christian Savings Limited	\$229,765	5.74%	Maturity October 2040	Upper South Baptist Association
Total	\$1,671,006			

A split between the current liability (due within 12 months) and the non-current liability is recorded on the Balance Sheet.



	2023	2022
18. Assets Used as Security for Liabilities		
Loan to Baptist Union of NZ		
Baptist Foundation Limited Loan	400,000	400,000
Secured Bonds - Iosis Housing Investment Trust	400,000	400,000
Loan to Baptist Union of NZ		
Christian Savings Limited Loan	1,000,000	-
Secured by \$1 Million in Term Deposits with Christian Savings	1,000,000	-
Loan to Upper South Baptist Association		
Christian Savings Limited Loan	229,765	237,165
Secured by property at 151-153,155 & 157 Breezes Road, Christchurch	1,410,000	1,410,000

19. Related Parties

The Baptist Union receives donations from its independent constituted member churches. The Union provides support to its member churches by way of training leadership personnel, resources, legal, property and administration advice. The Baptist Union does not have direct control over the governance of the member churches nor can it direct any benefit to itself. The Baptist Union holds properties of member churches in trust for the church, in accordance with the Baptist Union of New Zealand Incorporation Act 1923, for the purpose of guardianship, and not control of the church.

The Baptist Union has regional associations that exist to support a regional group of churches.

Baptist Union owns 100% of the shares in Baptist Retirement Trustee Ltd, who is the trustee for the Baptist Union Superannuation Scheme. The Baptist Union has control through sole ownership and does not directly benefit financially but the pastors of the member churches receive the benefit. Therefore no consolidation of these entities have been made in this Baptist Union Consolidated reporting. The Baptist Retirement Trustee Ltd as owner of the Baptist Union Superannuation Scheme is not a registered charity, but the Baptist Union Superannuation Scheme is a registered charity CC27709.

20. Control relationships with other entities

These financial statements are a consolidation of the entities that are within the control of the Baptist Union of New Zealand. As a result, this set of consolidated financial statements has been prepared so that all the entities are presented together. Any inter-entity transactions have been removed to prevent over-stating the effects of the transactions done within the group.

Consolidated Group Entities:

- Baptist Children's Trust
- Baptist Insurance Fund
- Baptist Research and Historical Society
- Baptist Savings Trust Board
- Baptist Union of New Zealand
- Baptist Women's Board
- Baptist Youth Ministries Trust
- Bay of Plenty & Eastland Baptist Association
- Carey Baptist College
- CATAS Limited
- Lower North Island Baptist Association
- Northern Baptist Association
- Northern Easter Camp
- Otago & Southland Baptist Association
- Upper South Baptist Association
- Waikato Baptist Association



21. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

22. Ability to Continue Operating

The governance have considered the going concern principle and believe to the best of their knowledge that the organisation has the resources to continue operating for the foreseeable future.

23. Audit

These financial statements have been audited by a third party auditor. Please refer to their Independent Auditor's Report.

FOR APPROVAL
A BAPTIST HUI 2-4 NOVEMBER 2023

